

CHAPTER IV.

PAYMENT OF DEBTS.

SEC. 24. *Order of payment:*

The debts of the decedent must be paid in the following order: Order of payment.

First Class.—Debts which by law have a specific lien on property to an amount not exceeding the value of such property.

Second Class.—Funeral expenses.

Third Class.—Taxes assessed on the estate of the deceased previous to his death.

Fourth Class.—Due to the United States and to the State of North Carolina.

Fifth Class.—Judgments of any Court of competent jurisdiction within this State, docketed and in force, to the extent to which they are a lien on the property of the deceased at his death.

Sixth Class.—Wages due to any domestic servant, or mechanical or agricultural laborer employed by the deceased; which claim for wages shall not extend to a period of more than one year next preceding the death; or if such servant or laborer was employed for the year current at the decease, then from the time of such employment; for medical services within the twelve months preceding the decease.

Seventh Class.—All other debts and demands.

SEC. 25. *Rate of Payment:*

Every debt must be paid *pro rata* equally in its class. Rate of payment.

SEC. 26. *No preference allowed:*

No executor, administrator or collector shall give to any debt any preference whatever, either by paying it out of its class, or by paying thereon an undue proportion in its class. No preference allowed.